IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE EIGHTEENTH DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

And
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 20951 of 2004

Between:

M/S. JAYALAKSHMI AGENCIES, PALAMANER,
Chittoor District. Rep. by its Proprietor Smt. G.R. Bharathi, W/o. G. Raghu,
Aged about 35 Years.

..... PETITIONER

AND

1. The Appellate Deputy Commissioner of Commercial Taxes, Kurnool. Kurnool District.
2. The Commercial Tax Officer, No.II Circle, CHITTOOR, Chittoor District.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ, order or direction particularly in the nature of Writ of Mandamus declaring the order of the Appellate Deputy Commissioner of Commercial Taxes, Kurnool 29-04-2004 in stay petition No.04/04-05(CTR) in Sp.No.32/04-05 passed disposing of the stay petition filed by the petitioner on 24-04-2004 without issuing notice of hearing or without providing an opportunity of being heard as also contrary to Section-19 of the APGST Act, 1957 read with Section-33 of the APGST Rules 1957 and also illegal in the teeth of the law laid down by this Honourable Court in similar circumstances reported in 8 APSTJ 104 apart from being violative of principles of natural justice.

Counsel for the Petitioner: MR.M.V.J.K.KUMAR

Counsel for the Respondent Nos.1 & 2: SPECIAL SC FOR COMMERCIAL TAXES.

The Court, at the stage of admission, made the following:

(Per: The Hon'ble Mr. Justice Bilal Nazki)

The Appellate Deputy Commissioner of Commercial Taxes rejected the stay application. From the record itself, it is evident that it is a cyclostyled form which has been filled up by the Appellate Deputy Commissioner, Kurnool. Obviously there is no application of mind. He has not even discussed the facts of the case. Since there is no application of mind, we set aside the order and remand the case back to the concerned authority for passing order afresh after hearing the parties. This order has been passed after hearing the learned counsel for the petitioner that the petition be decided at this stage.

The writ petition is, accordingly, allowed. No costs.

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BILAL NAZKI, J

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S. ANANDA REDDY, J

Dt. 18-11-2004

Pvks/*

To

1. The Appellate Deputy Commissioner of Commercial Taxes, Kurnool. Kurnool District.
2. The Commercial Tax Officer, No.II Circle, CHITTOOR, Chittoor District.

3.2CCs to Special SC for Commercial Taxes, A.P. High Court Buildings, Hyderabad (OUT)

4.2CD copies

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